

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

INTEROCEAN COAL SALES, LDC,)

Plaintiff,)

v.)

EVONIK TRADING, GmbH, an alien)

Corporation, and EVONIK)

STEAG GmbH, an alien corporation,)

Defendants.)

Case No.: 11-CV-0940-NRB

DECLARATION OF BRIAN K. SEWELL

I, Brian A. Sewell, declare pursuant to 28 U.S.C. §1746(2):

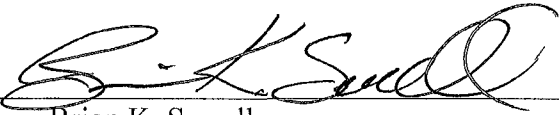
1. I have personal knowledge of the facts and opinions set forth in this Declaration based on my education, training and experience in finance and accounting.

2. I am currently employed as Controller for Drummond International, LLC and also furnish services to Drummond Company, Inc. and Interocean Coal Sales, LDC.

3. Simple interest calculated at the rate of nine (9) percent per annum on the sum of two million four hundred seventy-nine thousand two hundred seventy-one and ninety-eight hundredths dollars (\$2,479,271.98) amounts to six hundred eleven and thirty-three hundredths dollars (\$611.33) per day. Six hundred eleven (611) days have elapsed between November 19, 2010 and the date of this Declaration, resulting in a total accrued interest of three hundred seventy-three thousand five hundred twenty-two and sixty-three hundredths dollars (\$373,522.63).

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed on the date set forth below.

Dated: 1/23/12


Brian K. Sewell